AMENDMENTS TO THE SPECIFICATION

IN THE SPECIFICATION:

Paragraph **[0033]** beginning on page 8 has been amended as follows:

[0033] When the pressurized oil is supplied to the cylinder parts 8 to cause the pistons 14a, 14b to move upward against forces of the return springs 17a, 17b and to cause the cylindrical parts 15a, 15b to face the openings 13a, 13b, the T-shaped ends 7a, 7b of the second rocker arm 7 are opposed to the cylindrical parts 15a, 15b within the openings 13a, 13b[[13]]. Therefore, in the case where the high-lift cam 20 drives the second rocker arm 7 to rock, the T-shaped ends 7a, 7b of the second rocker arm 7 abut the cylindrical parts 15a, 15b (i.e., a connected state), and the rocking force of the second rocker arm 7 is transmitted to the first rocker arm 5 and the third rocker arm 6 via the cylinder parts 8.

Paragraph **[0042]** beginning on page 11 has been amended as follows:

[0042] By the way, for example, it is configured such that the high-lift cam 20 lifts the first intake valve 9 and the second intake valve 11 by a large amount, the first low-lift ~~cam 20~~cam 10 lifts the first intake valve 9 by a slightly smaller amount as compared with the high-lift cam 20, and the second low-lift cam 12 lifts the second intake valve 11 by a much smaller amount as compared with the high-lift cam 20.

Paragraph **[0054]** beginning on page 15 has been amended as follows:

[0054] The back surfaces of the pistons 14 have the maximum load applied thereto from the second rocker arm 7 in the case where the first rocker arm 5 and the third rocker arm 6 are caused to rock by rocking of the second rocker arm 7. For this reason, the pins 36 are diagonally arranged at locations away from the back surfaces of the pistons 14. Further, the pins 36 are fixed on the bosses 35 and arranged at locations away from the openings 13 in the cylinder parts 8. Therefore, the ends 7a, 7b of the second rocker arm 7 are never inhibited from moving from the openings 13 toward the ~~pitons~~ pistons 14, and also, the rocking force of the second rocker arm 7 can be transmitted over the entire back surfaces of the pistons 14.

Paragraph **[0057]** beginning on page 16 has been amended as follows:

[0057] Therefore, according to the present invention, as shown in FIG. 1, the diameter D1 of the intake side rocker shaft 2 is set to be (e.g., about 10%) larger than the diameter D2 of the exhaust side rocker shaft 3. This secures such stiffness as to compensate for excess in weight, and improves operating characteristics of the valve system. Further, since the diameter D1 of the rocker shaft 2 is set to be ~~greater~~ larger than the diameter D2 of the rocker shaft 3, the inner diameter of the oil channel 18 can also be increased, making it possible to reduce pressure loss in pressurized oil flowing through the oil channel 18 and to improve the performance of the switching mechanisms.

Paragraph **[0067]** beginning on page 19 has been amended as follows:

[0067] Since the body 51 of the accumulator 45 is fixed to the cylinder head 1 by means of the screw part 56 at the lower part

thereof, oil never leaks from the body 51 even when e.g., oil leakage occurs at part of the body 51 which is fixed to the cylinder head 1. Therefore, it is possible to suppress oil leakage to the outside even if the part of the body 51, which is fixed to the cylinder head 1, is sealed in a simple manner. The body 51 should not necessarily be fixed to the cylinder head 1 by means of the screw ~~part 65~~part 56, but for example, the body 51 may be fixed to the cylinder head 1 by press-fitting or by using a combination of a flange and a fastening screw.

Paragraph **[0071]** beginning on page 20 has been amended as follows:

[0071] According to the present invention, since the second filter 46 is disposed upstream of the accumulator 45, foreign matters included in the pressurized oil accumulated in the accumulator 45 can be removed. Therefore, it is possible to prevent foreign matters from entering the body 51 of the accumulator 45, and thus to prevent stick-slip of the ~~piton~~ piston 53.